

AN APPRAISAL OF SCHOOL BUDGETS WITH
REFERENCE TO DISTRIBUTION OF CURRENT SCHOOL
EXPENSE, BUDGET CONTENT, AND FORMAT

BY

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CHAPTER I

INTRODUCTION

Today, as never before, the public is interested in what happens to the school dollar. This general concern of school finance is due, in part, to an interest in the improvement of our schools, the increase in school enrollment, and an awareness of the increase in school costs. As a result, today's society is concerned with effective budgetary procedure in the public schools.

American education has become big business; it has grown from the one room schoolhouse to educational systems including hundreds of buildings and operating on a budget of nearly a billion dollars. The school of today cannot operate on a meager budget; it requires thousands of dollars to properly run an educational institution.

Since our schools have entered the big business classification and, in Iowa, depend upon local property taxation for the major part of their income, it is necessary that the schools are in direct contact with the taxpayers of their particular area. The taxpayer has a right to demand to see what the tax money buys each year. Therefore, the school budget becomes public property of the people of the

community. Unsound budgeting which brings about public disfavor can have far-reaching adverse effects upon our schools. One of the purposes of a school budget is to interpret the school to the public on a dollars and cents basis. For that reason a plain expense record or financial statement does little good; it lacks the aforethought and planning which go into a budget, and seldom does anything constructive toward building better public relations. Budgets must be made primarily with the laypeople in mind so they may read and thoroughly understand the various sources of revenue, expenditures, and educational plan of the school district.

Laypeople must also be able to clearly understand all of the items included in the budgets. By using summaries, tables, graphs, and various other methods of explanatory material the above objective can be reached. By using the budget as an expression of the educational plan for school systems it is possible to help the taxpayer understand the need for support of the schools through taxation.

Definition of Problem

The problem of this study is to appraise a selected sample of school budgets with reference to the distribution of current school expense, budget content, and format.

The writing of this report has been divided into

three main categories: an examination of current school expense; an examination of items contained in the budget itself or the budget content; and an examination of the physical make-up of the budget or format. This study includes the compiling of data from actual budgets as received in the State Department of Education of Iowa, located in the new office building, Des Moines, Iowa.

In examining the current school expense of various schools, the "general fund" classification of the budget was divided into six main areas for study and comparison. These six areas are: "general control," "instruction," "operation of plant," "maintenance of plant," "auxiliary agencies and coordinate activities," and "fixed charges." The actual amounts expended as shown on each school's budget were recorded, compiled, and then a percentage of expense distribution made to determine exactly what percentage of the "general fund" was expended for each of the six areas.

After finding the percentage grouping for each of the six areas, it was necessary to divide the schools into various categories. This was done by taking the average daily attendance of the schools for the year 1950-1951 and classifying them into seven groups. A comparison of the Iowa percentages for each area was then made with those compiled in the past

by Toothaker, 1923,¹ by Moehlman, 1927,² the National Education Association, 1932,³ and by Comstock, 1935.⁴ This was done to determine whether Iowa schools compare favorably with other general and national norms.

A check list study of budget content and format was completed. The check list was compiled on the basis of recommendations advanced by school finance specialists.

In analyzing the budget content one of the major problems was to ascertain whether the budget has a basis for the various items such as an explanation of assets, taxable valuation, and tax rate. Another was whether the budget was divided into major classifications such as: "income," "general control," "instruction," "auxiliary agencies," "co-ordinate activities," "operation of plant," "maintenance of plant," "fixed charges," "debt service," "capital outlay," and then divided into more specific items for a more clear explanation of expenditures. Another problem was whether there was shown by tables or graphs distribution of cost by

¹O. H. Toothaker, "A Basic Standard for the School Budget," American School Board Journal, LXVII (September, 1923), 47-48.

²Arthur B. Moehlman, Public School Finance, pp. 482-483. Chicago: Rand McNally and Company, 1927.

³Research Division, Expenditures and Personnel for Public Elementary and Secondary Schools, State School Systems, 1930-1931, p. 22. Washington, D. C.: National Education Association, 1932.

⁴Lula M. Comstock, Per Capital Costs in City Schools for 1933-1934, p. 5. Washington, D. C.: Office of Education, 1935.

buildings, increase or decrease of amounts spent, distribution of costs by grades and various other supporting and explanatory material and summaries which could be used in interpreting the budget to see if the maximum of good was received with the minimum of expense in accordance with the educational plan of the school.

The check list used in compiling this information was determined from lists devised by Engelhardt and Campbell,¹ De Young,² Clark,³ and Campbell.⁴

In analyzing the format these items were considered: Did the budget include a letter of transmittal? Was it of such size as to be easily handled? Was it typed, duplicated, or printed? Did it have a protective cover? Were the pages

¹Nickolaus L. Engelhardt, and Raymond G. Campbell, "Analyzing the 1932-33 Public School Budgets," School Executives Magazine, LII (March, 1933), 229.

²Chris A. De Young, Budgeting in Public Schools, p. 474. Garden City, New York: Doubleday, Doran and Company, Inc., 1936.

³Harold F. Clark, "Suggestions for Scoring School Budgets," American School Board Journal, LXXI (October, 1925), 47-48.

⁴Raymond G. Campbell, State Supervision and Regulation of Budgetary Procedure in Public School Systems. New York: Bureau of Publications, Teachers College, Columbia University, 1934. Quoted by Chris A. De Young, op. cit., p. 474.

numbered and the items coded? Did it contain the name of the district for which it was made and the persons responsible for its preparation? and, Were the various official dates included?

These items are important in the making or presenting of a budget if the budget is going to serve its intended purpose of presenting the educational plan of the school to the people.

Purpose of Study

Educators throughout the United States in their writings have often expressed the importance of knowing how to devise and prepare a budget so as to correctly interpret the educational function of the school in dollars and cents. As a prospective administrator, the writer believes that in order to gain additional information as to the preparation of budgets one must make a study of them through practices and procedures which are recommended and those in use in the field at the present time.

One of the purposes of this study was to compile an up-to-date comparison of current school expense in the state of Iowa to compare with those established in previous years throughout the nation by the National Education Association,¹

¹Research Division, Expenditures and Personnel for Public Elementary and Secondary Schools, State School Systems, 1930-1931, op. cit.

in selected areas by Comstock,¹ and standards developed by Toothaker² and Moehlman.³

Another purpose of this study is to determine by use of a check list the acceptance of budgeting practices and recommendations of schools in the State of Iowa.

A further purpose of this study is to find what practices occurred in Iowa schools with reference to the format of budgets.

Limitations

The schools selected for study were those which appear in the Iowa Educational Directory for the school year 1950-1951.⁴ The Directory was used in compiling a list of schools alphabetically giving the average daily attendance. A chart was then devised giving the number of schools within each average daily attendance group with the grouping divider two hundred until one thousand was reached and then the divider was one thousand. The problem of how many schools' budgets to examine was determined by dividing the number of

¹Comstock, op. cit., p. 5.

²Toothaker, op. cit., p. 48.

³Moehlman, op. cit., p. 482.

⁴Iowa Educational Directory. Des Moines, Iowa: The State of Iowa, July, 1950.

schools in each group by the total number of schools obtaining a percentage of the whole. By then converting the percentage into a raw number by having one percent equalling one, there were a total of one hundred schools whose budgets were to be appraised. In this manner a cross section of the schools of Iowa were investigated in terms of the size of Iowa schools based on average daily attendance.

The group investigated represents nearly one-eighth or 12 percent of the number of schools listed in the directory.

This study is also limited in nature by what has been done in previous studies, mostly national in scope and in general with larger cities and towns.

The items to be used in the check lists are those which possibly occur in Iowa or are considered proper in constructing public school budgets.

The geographical location of this problem is strictly limited to the State of Iowa.

Historical Background

The background of a study of current school expense, budget content and format in the State of Iowa can only be found in nationwide studies of such men as De Young,¹

¹De Young, op. cit., pp. 467-505.

Moehlman,¹ Toothaker,² Engelhardt,³ Campbell,⁴ and others as well as the National Education Association.⁵ Other bits of information forming a background for this study were found in school administration texts by various authors.

In considering the background for the current school expense credit must be given to Moehlman⁶ and Toothaker⁷ who have developed standards as to the distribution of percentage of the "general fund." These standards have been used for many years as an acceptable distribution throughout the United States.

Comstock has devised a proportionate scale for various population grouping of cities using a percentage basis for current expense.⁸ In this study he sampled cities from the population level of twenty-five hundred to those over one hundred thousand. This study was undertaken in 1935.

¹Moehlman, op. cit., pp. 482-483.

²Toothaker, op. cit., p. 48.

³Engelhardt, op. cit., p. 229.

⁴Campbell, op. cit., pp. 9-38.

⁵Research Division, Expenditures and Personnel for Public Elementary and Secondary Schools, State School Systems, 1930-1931, op. cit., p. 22.

⁶Moehlman, op. cit.

⁷Toothaker, op. cit.

⁸Comstock, op. cit., p. 5.

The Research Division of the National Education Association has also devised a proportionate scale using a percentage basis for current expense.¹ In this research the scale covered the forty-eight states. This study occurred in 1932.

A summary of those various scales gives a wide area as to what allocations from the "general fund" should go to each category.

TABLE 1

HIGH AND LOW PERCENTAGE OF CURRENT SCHOOL
EXPENSE FOR SPECIFIED CATEGORIES,
VARIOUS STUDIES, 1928-1935

Category	Percentage	
	Low	High
General control.....	3.2	5.0
Instruction.....	71.9	78.6
Operation of plant.....	9.2	12.8
Maintenance of plant.....	3.0	5.0
Auxiliary agencies and coordinate activities.....	2.0	5.3
Fixed charges.....	1.0	4.7

The budget has always been a changing picture in school administration. From the earliest, mere general statements of expense presented to supporters of the local schools to the compiling of a factual picture of the school in dollars and cents has been the transition of the American school budget.

¹Research Division, Expenditures and Personnel for Public Elementary and Secondary Schools, State School Systems, 1930-1931, op. cit., p. 22.

As the schools have progressed into the big business classification there becomes a need of better and more complete budgets to give the over-all view of school activities to the administrator as well as the board of education of the school district and the laymen of the district.

Therefore, the simple records which recorded basic school needs in the past has given way to the more complex information seeking, recording, business venture type of budget. This is needed in order that all items essential to devising an educational plan and allowing enough expenses for the current school year as well as planning for years in the future, and to give the most complete satisfaction to the community in which it serves.

The contents of the budgets of today still have not developed to a great extent in many of our schools.

The format of public school budgets has developed to a greater extent than budget content in accordance with demands for uniformity by state departments of education, school laws, and the laypublic.

The physical aspects of the presentation of a budget is as yet no means standardized but writers have given preference to various styles. These budgets have taken many shapes and forms and have not been consistent in items such as authority, coding, and dates of the fiscal year.

Related Studies

Much of the research accomplished which may be related to this study has been cited previously.

In considering related research with reference to current school expense many of the studies dealt with a relatively small number of schools spread over the nation. This means that the probable error looms larger. Experts also note a discrepancy between actual standards and the norms obtained from actual practice in schools. Local conditions throughout the nation, however, cause variations; for example, in the operation of the school plant of schools located in the southern states where little is spent for fuel, the expense is considerably less than for a similar sized school located in a northern state. Many of the studies concerning current school expense were taken during the depression years, 1932-1935, when many parts of the school budget may have been drastically slashed.

Evaluating the content of the budget for the use of a check list was undertaken by Featherstone, Burt, and Pence in 1931 by studying 112 budgets on a nationwide scale.

By far the greatest number of these budgets were merely statements of anticipated income and proposed expenditures with no more detailed analysis than could be presented on a single sheet of paper.¹

¹William B. Featherstone, Curtis V. Burt, and Amos C. Pence, "An Analysis of 112 Representative City School Budgets," School Executives Magazine, L (March, 1931), 307.

Another study undertaken in 1933 by Engelhardt¹ of 1934 budgets found that sixty-four were only expenditure plans, limited in detail and in essence that no profitable analysis could be made.

The items most frequently forgotten in budget content according to the previous studies are: an educational plan or program; assessed valuation and other tax detail; long-term planning; summaries and supporting explanatory material; and tables showing comparative data for other years.

The mechanical details of format are technical, but they are of sufficient importance to merit attention of administrators. De Young² analyzed twenty budgets in 1931 in the United States from cities ranging in size from five thousand to one hundred thousand. Reusser,³ in 1934, analyzed twenty-five budgets from cities of five thousand to twenty thousand population in the Rocky Mountain states. Later Lawler and De Young⁴ analyzed budgets from numerous states. In these analysis, it was found that the items most frequently

¹Engelhardt, op. cit., p. 48.

²De Young, op. cit., p. 493.

³Walter C. Reusser, "Better Budgets," The Nations Schools, XVI, No. 5 (November, 1935), 35-36.

⁴De Young, op. cit., p. 494.

overlooked are: tables of contents or index; exact date of fiscal year; a protective covering; cross page references; and coding.

In public school administration, the budget plan is based on an accepted school program and an adequate system of financial accounting. No budget can be built until the program it proposes to carry forward has been accepted wholeheartedly in the community and until the financial accounting system has been available the cost of the several elements in such a program.¹

The final step of budgetary procedure is that of appraisal, which is an attempt to determine the effectiveness of the budget plan both in preparation and administration.²

¹Paul R. Mort and Walter C. Reusser, Public School Finance, p. 130. New York: McGraw-Hill Book Company, Inc., 1941.

²Ibid., p. 161.

CHAPTER II

PRESENTATION OF DATA

The information used in this study was received from the budgets on file at the Office of Public Instruction located in Des Moines, Iowa. This information was obtained through the cooperation of the various members of the finance and record section of that department. The data were transcribed directly from the budgets that had been forwarded to the Superintendent of Public Instruction by superintendents in the local school districts.

Since all information concerning the current school expense of the schools was transcribed directly from the budgets, it should be totally accurate. The accuracy of the budget content section depends upon the evaluation of the completeness of various schedules and supporting materials of the budget. The content of the budget format should also be totally correct.

All of the information compiled from the budgets will be used in this study.

Analysis of Data

The schools selected for the study were compiled on the basis of average daily attendance as taken from the

Iowa Educational Directory¹ for the school year 1950-1951.

A list of all independent and consolidated school districts with four year high schools was made giving the average daily attendance.

These schools were then divided into average daily attendance groups, using as the grouping divider two hundred until one thousand was reached and then the divider was one thousand. When the total number of school districts within each group was known, the number was divided by the total number of districts to ascertain a percentage. This percentage adds to 100 percent.

TABLE 2

NUMBER AND PERCENTAGE OF IOWA SCHOOL DISTRICTS IN
EACH AVERAGE DAILY ATTENDANCE GROUP, 1951

Average Daily Attendance Groups	Number of School Districts	Percentage
0- 200	368	44.2
201- 400	302	36.2
401- 600	73	8.8
601- 800	23	2.8
801-1000	19	2.2
1001-2000	29	3.4
2001-Over	20	2.4

By taking the percentage in each group and converting it to a raw number on the basis of 1 percent to one school

¹Iowa Educational Directory, op. cit.

district, there is then the number of school districts to investigate. These districts will be in proportion to the number of students in average daily attendance.

TABLE 3
PERCENTAGE CONVERSION TO NUMBER OF SCHOOL
DISTRICTS TO BE INVESTIGATED
(In Iowa)

Percent	Schools
44.2	44
36.2	36
8.8	9
2.8	3
2.2	2
3.4	4
2.4	2

The investigation of one hundred school districts means that approximately 12 percent of the schools of the state of Iowa will have their budgets analyzed.

The one hundred school districts investigated were compiled from the list of schools taken from the Iowa Educational Directory. Starting with school district number twenty, each twentieth school district thereafter was placed into its proper average daily attendance category until the predetermined number of school districts in each category was filled. In this manner, the school districts used for study are entirely selected at random. The method used also assures coverage throughout the state.

In the appraisal of school budgets as related to the current school expense distribution in Iowa school districts,

one is cognizant of variation of expense among school districts in a given group.

The percentage devoted to each of the seven categories range from very low to very high in comparison to the average for the group as is shown by Table 4.

TABLE 4
COMPARISON OF LOW, HIGH, AND AVERAGE PERCENTAGES
OF CURRENT SCHOOL EXPENSES FOR AVERAGE DAILY
ATTENDANCE GROUP, TWO HUNDRED OR LESS
1951
(In Iowa)

Category	Low	High	Average for Group
General Control.....	1.3	16.3	6.2
Instruction.....	42.7	76.5	60.7
Operation of Plant.....	7.6	18.4	12.0
Maintenance of Plant.....	1.1	12.7	5.3
Auxiliary Agencies and Co- ordinate Activities.....	.0	23.5	12.2
Fixed Charges.....	.8	11.8	3.5

In the distribution of current school expense percentages in Table 5, Birmingham has the largest percentage of expense allotted to "general control" but under the items of "maintenance of plant" and "auxiliary agencies and co-ordinate activities" the percentages are about one-half of the group average. Plainfield, however, has allotted the highest percentage of the group to "fixed charges" and in return has reduced expenditures on "instruction" so as to leave it the lowest percentage in that area. Millerton which provides the highest percentage in this group for "instruction"

did not appropriate any amount of money to "auxiliary agencies and coordinate activities."

TABLE 5

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF TWO HUNDRED OR LESS
1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Alexander.....	6.7	57.2	13.9	9.3	11.0	1.8
Alta.....	5.2	67.2	10.2	1.6	10.1	5.7
Argyle.....	6.1	63.4	9.8	3.7	14.6	2.4
Atalissa.....	5.7	68.7	13.4	3.0	6.5	2.7
Aurora.....	4.2	54.9	10.1	12.7	14.9	3.2
Bagley.....	4.1	69.2	11.0	4.6	10.3	.8
Beebeetown....	12.5	49.6	14.7	1.7	18.1	3.4
Birmingham....	16.3	59.2	12.3	3.2	6.4	2.6
Blencoe.....	3.4	64.4	10.9	3.0	14.9	3.4
Blockton.....	11.9	64.8	10.0	2.2	10.2	.9
Bristow.....	6.7	66.7	12.0	3.0	10.1	1.5
Calmar.....	3.7	64.7	9.1	6.7	11.2	4.6
Cambria.....	8.3	56.1	7.9	5.2	21.0	1.5
Chapin.....	5.6	63.0	10.0	7.3	11.4	2.7
Cromwell.....	2.8	55.5	10.6	11.7	16.0	3.4
Delta.....	6.8	68.3	12.5	2.9	8.6	.9
Diagonal.....	6.9	60.2	15.5	5.8	9.0	2.6
Farnhamville..	5.5	69.1	14.1	2.5	6.9	1.9

TABLE 5--Continued

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agencies and Coordinate Activities	Fixed Charges
Fontanelle.....	5.3	63.5	18.0	1.1	10.6	1.5
Granger.....	7.2	59.6	14.9	5.3	8.8	4.2
Huron.....	8.0	53.2	12.2	5.5	18.9	2.2
Jefferson Twp.	7.6	64.3	7.6	4.9	6.4	9.3
Kiron.....	1.3	64.4	10.7	6.5	13.7	3.5
Lacona.....	6.7	59.1	9.9	3.1	17.1	4.1
Larrabee.....	5.3	57.3	12.6	5.2	14.5	5.2
Lime Springs..	4.9	59.3	11.5	12.3	7.9	4.1
Martinsdale...	7.5	54.5	9.9	2.9	23.5	1.7
Millerton.....	6.4	76.5	10.2	4.2	0.0	2.7
Minden.....	6.6	50.0	18.4	7.9	15.8	1.3
Mitchell.....	2.7	68.2	12.6	3.0	8.7	4.8
New Albin.....	5.3	61.9	13.7	7.8	5.8	5.5
Orchard.....	5.2	65.9	10.2	6.0	9.8	2.9
Ossian.....	5.7	56.4	12.2	6.9	16.1	2.7
Pisgah.....	3.9	63.1	10.4	2.8	15.0	4.8
Plainfield....	8.8	42.7	15.7	5.2	15.8	11.8
Rinard.....	4.0	55.0	15.6	11.0	10.2	4.2
Seneca.....	5.0	57.5	11.3	6.1	14.7	5.4
Soldier.....	5.6	65.4	10.3	2.8	12.2	3.7
Stennett.....	8.2	47.0	13.9	8.9	16.3	5.7
Tingley.....	1.6	67.7	10.4	6.5	12.1	1.7
Truesdale.....	4.8	56.9	14.8	3.5	14.3	5.7
Varina.....	8.3	61.6	9.9	4.9	11.1	4.2
Washington Twp.	9.1	59.4	11.9	6.5	12.0	1.1
Welton.....	5.3	61.1	11.4	5.0	14.9	2.3
Average.....	6.2	60.7	12.0	5.3	12.2	3.5

TABLE 6

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF 201-400, 1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Bellevue.....	6.2	67.3	8.9	5.2	7.1	5.3
Carlisle.....	3.1	63.6	7.4	5.7	6.9	13.3
Casey.....	6.5	58.6	11.7	5.9	12.2	5.1
Castana.....	5.0	49.2	11.3	2.3	30.3	1.9
Corwith.....	4.0	58.2	11.0	7.9	15.7	3.2
Dike.....	5.5	61.5	11.0	5.5	13.5	3.0
Durant.....	3.8	65.4	12.2	7.5	9.9	1.2
Eddyville.....	4.2	54.7	9.8	16.8	10.8	3.7
Eldon.....	9.6	58.7	7.4	5.1	15.3	3.9
Everly.....	3.4	70.2	8.7	5.9	10.1	1.7
Franklin Consolidated..	10.7	64.9	11.6	1.4	2.0	9.4
Garnovillo....	4.7	49.5	10.3	16.5	17.6	1.4
George.....	4.7	65.0	11.2	7.0	11.5	0.6
Hartford.....	9.2	50.2	12.3	5.1	14.7	8.5
Hudson.....	9.4	48.6	16.8	8.0	11.9	5.3
Humeston.....	8.4	77.8	10.2	2.3	0.2	1.1
Jordon.....	7.7	54.9	9.6	13.4	10.9	3.5
Keosauqua.....	7.9	67.8	11.3	4.7	5.7	2.6
Lloyd Twp.....	8.7	65.2	7.6	3.3	13.0	2.2
Lost Nation...	4.2	50.4	12.7	6.1	20.9	5.7
Magnolia.....	5.5	64.8	9.3	3.7	14.8	1.9
Manly.....	7.6	68.3	8.3	3.6	8.7	3.5
Miles.....	7.3	53.0	8.5	8.6	17.6	5.0
Moulton.....	6.2	67.5	7.0	7.0	10.6	1.7
Norway.....	7.4	56.4	12.8	6.4	11.7	5.3
Panora.....	7.0	61.2	14.1	4.6	11.5	1.6
Quasqueton....	3.8	60.8	11.3	3.3	19.0	1.8
Riceville.....	5.2	61.8	13.7	6.2	9.5	3.6

TABLE 6--Continued

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Royal.....	5.3	62.4	11.0	9.1	8.2	4.0
Shellsburg....	6.4	53.7	9.3	11.4	18.1	1.1
Stanhope.....	4.1	67.0	9.9	4.9	10.6	3.5
Stuart.....	6.9	72.7	13.5	2.2	0.5	4.2
Underwood.....	3.8	57.2	8.9	6.3	23.0	0.8
Wadena.....	6.0	55.5	13.1	2.2	19.2	4.0
What Cheer....	5.0	72.1	11.5	2.8	7.7	0.9
Woodward.....	6.6	55.4	9.8	15.6	10.9	1.7
Average.....	6.1	60.9	10.7	6.5	12.2	3.5

In Table 6 concerning school districts with 201 to four hundred average daily attendance much of the same picture is apparent. Carlisle, which provides the largest percentage of any district in the group for "fixed charges," also shows the lowest percentage of the group spent for "general control." Hudson provided the largest percentage of the group in "operation of plant" and also showed the lowest percentage in "instruction." Humeston, which spends the most from its "general fund" on "instruction," has also allotted the least amount for "auxiliary agencies and coordinate activities."

TABLE 7

COMPARISON OF LOW, HIGH, AND AVERAGE PERCENTAGES
OF CURRENT SCHOOL EXPENSES FOR AVERAGE DAILY
ATTENDANCE GROUP 201-400, 1951

Category	Low	High	Average for Group
General Control.....	3.1	10.7	6.1
Instruction.....	48.6	77.8	60.9
Operation of Plant.....	7.0	16.8	10.7
Maintenance of Plant.....	1.4	16.8	6.5
Auxiliary Agencies and Coordinate Activities.....	0.2	30.3	12.2
Fixed Charges.....	0.6	13.3	3.5

TABLE 8

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF 401-600, 1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Bedford.....	5.4	60.7	13.5	3.7	11.6	5.1
Central City..	6.7	72.1	13.4	5.9	0.2	1.7
Graettinger...	5.9	69.1	11.9	3.5	9.1	0.5
Ida Grove.....	7.4	60.3	11.7	3.7	15.6	1.3
Lake Mills.....	6.1	65.7	11.8	5.3	9.2	1.9
Lamoni.....	6.8	61.2	11.9	10.0	8.1	2.0
New London....	5.8	60.7	11.9	4.1	12.8	4.7
Rockwell City.	4.7	72.0	11.3	4.9	6.0	1.1
West Liberty..	6.7	67.0	12.9	5.5	6.9	1.0
Average.....	6.2	65.4	12.3	5.0	8.8	2.1

In Table 7 there is a summary of the high and low percentages of this group in addition to the average for the group which may be compared.

Ida Grove showed the highest percentage in Table 8 for the items of "general control" and "auxiliary agencies and coordinate activities" as well as the lowest percentage allotted in the school districts from 401 to six hundred average daily attendance for "instruction." Central City, while showing the lowest percentage for "auxiliary agencies and coordinate activities," reported the highest for "instruction."

By comparing each school's percentage allotment with the groups' average in Table 9, it becomes apparent that there is a range in percentage for "auxiliary agencies and coordinate activities" of .2 to 15.6 percent.

TABLE 9

COMPARISON OF LOW, HIGH, AND AVERAGE PERCENTAGES
OF CURRENT SCHOOL EXPENSES FOR AVERAGE DAILY
ATTENDANCE GROUP 401-600, 1951

Category	Low	High	Average for Group
General Control.....	4.7	7.4	6.2
Instruction.....	60.3	72.1	65.4
Operation of Plant.....	11.3	13.5	12.3
Maintenance of Plant.....	3.5	10.0	5.0
Auxiliary Agencies and Coordinate Activities.....	0.2	15.6	8.8
Fixed Charges.....	0.5	5.1	2.1

In Table 10 there are two distinct variations among school district with 601 to eight hundred average daily attendance: one showing the variation in range in the category of "instruction," 58.6 to 75.3 percent; and the other in "auxiliary agencies and coordinate activites" of .1 to 14.5 percent.

The school districts listed in Table 11 do not show any significant variations except the range of percent in the "fixed charges" category of .9 to 7.0 percent.

TABLE 10

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF 601-800, 1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Glenwood.....	8.0	71.0	10.1	3.0	5.5	2.4
Ogden.....	4.5	58.6	12.9	5.1	14.5	4.4
Sac City.....	4.7	75.3	13.9	4.2	0.1	1.8
Average....	5.7	68.3	12.3	4.1	6.7	2.8

All of the school districts in Table 12 have allotted approximately the same percentages for each of the categories.

TABLE 11

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF 801-1000, 1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Sheldon.....	9.6	68.1	13.4	5.1	2.9	0.9
Winterset...	3.5	69.8	13.3	4.7	1.7	7.0
Average...	6.6	68.9	13.3	4.9	2.3	4.0

There are variations in most cases of 1 to 3 percent.

Table 13 also shows very little deviation. The only exception to this being the range of 7.4 percent in the "instruction" category.

Although the school districts of the State of Iowa have varying amounts of available receipts which may be used in running their schools, it is surprising as to the small amount of deviation in most of the categories. The two main exceptions as shown by Table 14 are: (1) the category of "instruction" which begins with a low 60.7 percent in the one to two hundred average daily attendance group and gradually climbs to 72.8 percent in the 2001 and over average daily attendance group;

and (2) the outstanding deviation is shown in the "auxiliary agencies and coordinate activities" category where it varies from 2.3 to 12.2 percent.

TABLE 12

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF 1001-2000, 1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Creston.....	4.3	70.3	14.1	3.5	4.1	3.7
Estherville..	3.7	73.6	12.2	4.2	7.1	1.2
Indianola....	3.7	71.5	14.5	2.3	4.4	3.6
Perry.....	4.9	71.2	13.5	4.8	2.1	3.5
Average....	4.1	71.6	13.6	3.7	4.4	3.0

By taking the averages for each of the average daily attendance groups as found in Table 14 and comparing them with studies made in the past and recommended standards as shown in Table 15, one finds that the school districts of Iowa appropriated from 1 to 8 percent more in each of the following categories: "general control," "operation of plant," "maintenance of plant," "auxiliary agencies and coordinate activities,"

TABLE 13

RECENT PRACTICES OF CURRENT SCHOOL EXPENSE DISTRIBUTION
AMONG IOWA SCHOOL DISTRICTS WITH AVERAGE DAILY
ATTENDANCE OF 2001 AND OVER
1951

School	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
Council Bluffs..	2.7	76.4	10.2	5.6	1.8	3.3
Dubuque.....	3.6	69.1	13.8	4.7	3.4	5.4
Average.....	3.2	72.8	12.0	5.1	2.6	4.3

and "fixed charges." On the other hand, in the category of "instruction," the Iowa school districts were from 4 to 17 percent lower in their appropriations.

A study of the one hundred school districts relative to the inclusiveness of their content brings to light some startling facts. Of the one hundred districts analyzed, it was found that thirty-two budgets were merely written statements of expenditures from the general fund for the year 1950-1951.

TABLE 14

A COMPARISON OF CURRENT SCHOOL EXPENSE AVERAGES
OF ONE HUNDRED IOWA SCHOOL DISTRICTS IN
SEVEN AVERAGE DAILY ATTENDANCE
GROUPS, 1951

Average Daily Attendance Groups	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
1- 200	6.2	60.7	12.0	5.3	12.2	3.5
201- 400	6.1	60.9	10.7	6.5	12.2	3.5
401- 600	6.2	65.4	12.3	5.0	8.8	2.1
601- 800	5.7	68.3	12.3	4.1	6.7	2.8
801-1000	6.6	68.9	13.3	4.9	2.3	4.0
1001-2000	4.1	71.6	13.6	3.7	4.4	3.0
2001-Over	3.2	72.8	12.0	5.1	2.6	4.3
Average.....	5.4	66.9	12.3	4.9	7.0	3.3

These thirty-two budgets were limited to the bare necessity of giving a minimum amount of information and a vague picture of their schools. Most of these so-called "budgets" were so limited in detail and essence that they, in most cases, required little time in analysis. Most of them were one-half to one page in length, were typewritten or hand written in ink, and contained only generalized items. There is no doubt, however, that in many cases the responsible figure for the budget found himself short of a complete budgetary

TABLE 15

PRACTICES AND PROPOSED STANDARDS FOR DISTRIBUTION
OF CURRENT SCHOOL EXPENSES
FROM 1923 TO 1935

Practices and Recommended Standards	Percent of Current Expense Allotted to:					
	General Control	Instruction	Operation of Plant	Maintenance of Plant	Auxiliary Agency and Coordinate Activities	Fixed Charges
48 States ^a	4.3	72.3	9.5	3.9	5.3	4.7
75 Cities, over 100,000 in Population ^b	3.2	78.6	9.2	3.0	2.6	3.4
80 Cities, 30,000 to 100,000 ^b	3.4	77.7	10.8	3.1	2.7	2.3
80 Cities, 10,000 to 30,000 ^b	4.1	75.7	12.6	3.1	2.6	1.9
80 Cities, 2,500 to 10,000 ^b	5.5	71.9	12.8	3.6	4.2	2.0
Moehlman's Standards ^c	5.0	75.0	12.0	5.0	2.0	1.0
Toothaker's Standards ^d	4.0	74.0	11.0	4.0	5.0	2.0

^aResearch Division, Expenditures and Personnel for Public Elementary and Secondary Schools, State School Systems, 1930-1931, p. 22. Washington, D. C.: National Education Association, 1932.

^bLula M. Comstock, Per Capital Costs in City Schools for 1933-1934, p. 5. Washington, D. C.: Office of Education, 1935.

^cArthur B. Moehlman, Public School Finance, pp. 482-483. Chicago: Rand McNally and Company, 1927.

^dO. H. Toothaker, "A Basic Standard for the School Budget," American School Board Journal, LXVII (September, 1923), 47-48.

document and, therefore, only a summary as outlined above was sent to the State Department of Public Instruction.

In some cases, also, the complete budget as taken from the file to be analyzed was found only to consist of the required public announcement as published in the local newspaper, cut out, and pasted on a sheet of paper. Usually this type of "budget" document provides only a list of general fund items with proposed expenditures.

Therefore, of the one hundred budgets analyzed, only sixty-eight school districts actually attempted preparing an adequate form of a budget document.

Table 16 gives the number of school districts complying with items found on the budget content check list.

In the first classification, "income," it was found that forty school districts reported in detail sources of their available assets. Twenty-nine of the school districts illustrated, by use of a table, a yearly comparison of receipts. These comparisons were from three to five years in duration. Twenty-two of the districts reported their assessed valuation, and seventeen districts indicated the tax rate required to finance their local districts. However, only one school district stated a comparison of tax rates with other cities of similar size.

The second classification, "general control," indicates that all, or sixty-eight, of the districts which

TABLE 16

NUMBER OF THE ONE HUNDRED SCHOOL DISTRICTS BY AVERAGE
DAILY ATTENDANCE COMPLYING WITH ITEMS IN BUDGET
CONTENT CHECK LIST, 1951
(In Iowa)

Content Items	Average Daily Attendance Groups							Total
	1-200	201-400	401-600	601-800	801-1000	1001-2000	2001-Over	
Income								
Available assets.....	16	14	4	2	1	2	1	40
Assessed valuation.....	3	10	3	3	1	1	1	22
Tax rate required.....	2	7	2	3	1	1	1	17
Tax rate comparison with other cities.....	0	0	0	0	0	1	0	1
Yearly comparison of receipts.....	9	13	2	2	2	0	1	29
General Control								
Census and elections.....	8	19	4	3	0	2	2	38
Board salaries and office expense.....	22	26	8	3	2	4	2	67
Superintendent's salary and office expense.....	23	26	8	3	2	4	2	68
Table showing detailed analysis.....	1	2	0	0	1	1	1	6
Supporting and explana- tory materials.....	0	0	3	0	0	0	1	4
Instruction								
Supervisors.....	12	14	7	3	1	4	2	43
Principals' salaries and office expense.....	16	25	7	3	2	4	2	59
Teachers' salaries.....	23	26	8	3	2	4	2	68
Textbooks.....	13	11	5	3	2	3	2	39
Supplies.....	20	26	8	3	2	4	2	65
Libraries.....	22	25	7	3	2	4	1	64
Commencement and similar activities.....	17	25	7	3	1	4	2	57
Tables showing detailed analysis.....	1	0	1	0	1	0	1	4
Tables showing distribu- tion by buildings.....	0	0	1	0	0	0	1	2

TABLE 16--Continued

Content Items	Average Daily Attendance Groups							Total
	1-200	201-400	401-600	601-800	801-1000	1001-2000	2001-Over	
Tables showing distribution by grades.....	0	0	0	0	0	0	0	0
Tables showing comparable data for other years.....	6	8	2	2	1	1	1	21
Tables showing increase or decrease.....	0	0	0	0	0	1	1	2
Supporting and explanatory material.....	0	0	3	0	0	0	1	4
Summary.....	0	2	1	0	0	0	0	3
Auxiliary Agencies								
Appropriations for transportation.....	22	24	8	3	1	4	1	63
Appropriations for lunchroom.....	2	4	0	1	0	1	0	8
Tables showing detailed analysis.....	1	0	0	0	0	0	1	2
Tables showing distribution by buildings.....	0	0	0	0	0	0	1	1
Supporting and explanatory material.....	0	0	3	0	0	0	1	4
Summary.....	0	2	1	0	0	0	1	4
Coordinate Activities								
Appropriations for attendance department.....	0	1	2	1	0	1	2	7
Appropriations for health standards.....	12	22	8	3	2	4	2	53
Table showing distribution by buildings.....	0	0	0	0	0	0	1	1
Supporting and explanatory material.....	0	1	1	0	0	0	1	3
Operation of Plant								
Appropriations for salaries.....	23	26	8	3	2	4	2	68
Light, water, power, fuel	23	26	8	3	2	4	2	68
Tables showing detailed analysis.....	1	0	1	0	0	0	1	3

TABLE 16--Continued

Content Items	Average Daily Attendance Groups							Total
	1-200	201-400	401-600	601-800	800-1000	1000-2000	2001-Over	
Tables showing distribution by units and buildings.....	0	0	0	0	0	0	1	1
Supporting and explanatory material.....	0	2	3	0	0	0	1	6
Maintenance of Plant								
Appropriation for upkeep of buildings.....	22	26	8	3	2	4	2	67
Appropriation for upkeep of grounds.....	12	17	5	3	2	2	2	43
Appropriation for upkeep of service systems.....	21	29	7	2	1	3	2	65
Appropriation for upkeep of instructional materials.....	3	12	3	2	0	3	2	25
Tables showing distribution by building.....	0	0	0	0	0	0	1	1
Supporting materials and summaries.....	0	2	3	0	0	0	1	6
Fixed Charges								
Appropriations for rent...	4	9	2	2	0	1	2	20
Appropriation for insurance.....	23	26	8	3	2	4	2	68
Appropriation for pensions.....	14	19	4	2	1	4	2	46
Tables showing distribution of cost by buildings.	1	0	0	0	0	0	1	2
Summaries.....	0	1	2	0	0	0	1	4
Debt Service								
Appropriation for bond retirement.....	11	16	7	2	2	4	2	44
Appropriation for interest	7	10	5	2	1	3	2	30
Capital Outlay								
Appropriation for purchase of land.....	0	0	0	0	0	0	0	0
Appropriation for improvement of land.....	2	5	1	2	1	1	0	12

TABLE 16--Continued

Content Items	Average Daily Attendance Groups							Total
	1-200	201-400	401-600	601-800	801-1000	1001-2000	2001-Over	
Appropriation for new buildings.....	0	1	1	0	0	0	0	2
Appropriation for equipment.....	20	25	8	3	2	3	2	63
Tables showing distribution by units.....	0	0	0	0	1	0	1	2
Summaries of needs.....	0	1	2	0	0	0	1	4
Comparative Data								
Table showing comparative data for other years.....	6	8	2	1	1	1	1	20

formulated a budget breakdown provided an item concerning the superintendent's salary and office expense. Sixty-seven of the districts and also stated an amount providing for board salaries and expense. However, only four to six districts included supporting and explanatory material along with tables showing detailed analysis in their budgets.

Most of the school districts complying with definite budget content divisions provided various appropriations for the expenses of supervisors, principals, teachers' salaries, textbooks, supplies, libraries, and commencement. Although these items are important, it also becomes quite imperative that school administrators and boards of education provide tables or summaries showing analyses of expenditures by

grades, buildings, comparable data for previous years, and other supporting information that will present the over-all picture of the schools' financial plan to the public. In this study the latter items were found lacking in a vast majority of the school budgets examined.

Sixty-three school districts made an appropriation for expenditures under transportation for the classification of "auxiliary agencies." Only eight schools indicated appropriations for the lunchroom. In several school districts the amount appropriated was to help pay salaries of those employed. Again in this classification supporting and other explanatory material were lacking.

In the "coordinate activities" classification seven school districts stated an appropriation for the attendance department. Of these seven districts only one provided for a regular attendance officer. Fifty-three districts indicated appropriations for the health department with the majority of these being fees paid to local doctors and dentists for services.

An examination of the "operation of plant" classification reveals that in every case salaries for custodians, as well as light, water, fuel, and other necessities, were appropriated. However, in few instances did the budget show a breakdown or give an explanation of these expenditures.

In a vast majority of the school districts appro-

priations were made for the upkeep of buildings, grounds, and service systems. However, only one district indicated by tables the extent of upkeep planned in and around each building.

Sixty-eight of the school districts made appropriations for insurance. Of the twenty schools which allotted sums of money for rent, nine were for storage of the school buses.

In the "debt service" classification, forty-four school districts made appropriations for interest while thirty districts appropriated for bond retirement.

Sixty-three school districts made some appropriation in the "capital outlay" classification for new equipment. The school districts, except in a few instances, did not summarize their needs or show distribution by units of this equipment.

Only twenty school districts reported comparisons of expenditures for past years of the various items of content in the budget. This failure indicates a lack of continuity in the financing program of the school districts.

The items listed in the budget format check list are not all necessary but they are desirable. Table 17 reports the number of school districts which complied with the budget format check list.

In the "general" classification of the format check list, it was found that ninety-five of the budgets were

TABLE 17

NUMBER OF THE ONE HUNDRED SCHOOL DISTRICTS BY
AVERAGE DAILY ATTENDANCE COMPLYING WITH
ITEMS IN BUDGET FORMAT CHECK LIST, 1951
(In Iowa)

Format Items	Average Daily Attendance Groups							Total
	1-200	201-400	401-600	601-800	801-1000	1001-2000	2001-Over	
General								
Letter of transmittal....	2	9	5	2	0	0	1	19
Size easily handled.....	37	32	9	3	2	4	2	89
Typed, duplicated, or printed.....	40	36	9	2	2	4	2	95
Bound in protective cover	1	7	3	2	0	0	1	14
Numbering and coding								
Pages numbered.....	4	9	2	3	0	2	2	22
Cross page references....	0	0	0	0	0	0	1	1
Table of contents.....	0	2	0	2	0	0	1	5
Index.....	0	0	1	0	0	0	0	1
Coded.....	12	16	6	2	0	2	2	40
Authority								
Name of the district.....	41	36	8	3	2	4	2	96
Name of persons responsible for preparation.....	9	15	6	3	0	1	1	35
Dates								
Fiscal year for which budget is prepared.....	43	34	9	3	2	4	2	97
Exact date of beginning of fiscal year.....	5	6	4	2	1	1	2	21
Date on which budget was prepared or presented....	4	7	3	1	0	1	2	18

either typed, duplicated, or printed. More than 50 percent of the budgets which were analyzed were duplicated in one manner or another. Most of the budgets were of such size as to be easily handled, except those which were on one-half sheets

of paper or those clipped from a newspaper and submitted. Seventeen budgets had letters of transmittal while fourteen districts either had their budgets bound or prepared a substantial cover sheet.

Forty school districts coded all of the items that appeared in their budgets while only twenty-two districts numbered the pages of the budgets. In this same area, five school districts prepared a table of contents, and at the same time only one district included an index. One used cross reference in referring to items of the budget.

While ninety-six school districts included the name of the district on the budget, only thirty-five budgets had attached the name or names of the persons responsible for preparation.

Ninety-seven school districts placed the fiscal year for which the budget was prepared on the document itself. However, only twenty-one districts reported the exact beginning date of the fiscal year and fifteen school districts reported the date on which the budget was prepared or presented to the board of education for approval.

CHAPTER III

CONCLUSIONS

The threefold purpose of this field study was (1) to determine the manner in which a representative selection of Iowa school districts compared with those studies in the past within selected population areas and with schools throughout the nation in regard to the disbursement of current school expense; (2) to determine the acceptance of budgetary practices and recommendations as determined by a content check list in Iowa schools; and (3) to find what practices Iowa school districts employ in preparing the budget as to format.

After having made a thorough study of current budgetary procedures among school systems in Iowa, several facts worthy of note come to light.

1. There is a wide variety in percentages of expenditures allotted between the Iowa school districts in the same average daily attendance areas.
2. The Iowa average for "instruction" is below those of previous studies and recommended practices, and this fact leads to the conclusion that expenditures for this item have not increased over those of seventeen to thirty years ago.

3. That Iowa school districts appropriate considerably more from their budgets for "auxiliary agencies and coordinate activities" than the studies of previous years, 1931-1933, indicate, due to the increased use of school-sponsored transportation.
4. There is little improvement in the details of the content of the 1951 budgets over the budgets included in the 1931 and 1933 studies.
5. Comparisons with practices of other years are lacking, indicating an absence of long-term planning in many school systems.
6. Both explanatory material and detail are so lacking in school budgets that they cannot be regarded as adequate documentary data.
7. Failure to mention income in any form or detail indicates that in some school systems so-called budgets are merely a spending plan.
8. The absence of unit comparisons leads to the deduction that unit costs are frequently unavailable in school districts.
9. There is no uniformity among school districts as to format or content of the budgets of the said school districts.

APPENDIX

CHECK LISTS USED IN COMPILING DATA
FOR CURRENT SCHOOL EXPENSE,
BUDGET CONTENT AND FORMAT

AVERAGE DAILY ATTENDANCE GROUP _____

TOWN _____

CHARGES FOR CURRENT SCHOOL EXPENSE

TOTALS:	DOLLARS	PERCENTAGE
GENERAL CONTROL	_____	_____
INSTRUCTION	_____	_____
OPERATION OF PLANT	_____	_____
MAINTENANCE OF PLANT	_____	_____
AUXILIARY AGENCIES AND COORDINATE ACTIVITIES	_____	_____
FIXED CHARGES	_____	_____
 TOTAL CURRENT EXPENSE AND PERCENTAGE	_____	_____

BUDGET CONTENT CHECK LIST

A. INCOME:

YES NO

- | | | |
|--|--|--|
| 1. Available assets | | |
| 2. Assessed valuation | | |
| 3. Tax rate required | | |
| 4. Tax rate comparison with other cities | | |
| 5. Yearly comparison of receipts | | |

B. GENERAL CONTROL:

- | | | |
|---|--|--|
| 1. Census and elections | | |
| 2. Board salaries and office expense | | |
| 3. Superintendent salary and office expense | | |
| 4. Table showing detailed analysis | | |
| 5. Supporting and explanatory materials | | |
| 6. Amount of expense for current year | | |

C. INSTRUCTION:

- | | | |
|---|--|--|
| 1. Supervisors | | |
| 2. Principals' salaries and office expense | | |
| 3. Teachers' salaries | | |
| 4. Textbooks | | |
| 5. Supplies | | |
| 6. Libraries | | |
| 7. Commencement and similar activities | | |
| 8. Tables showing detailed analysis | | |
| 9. Tables showing distribution by buildings | | |

BUDGET CONTENT CHECK LIST--Continued

	YES	NO
10. Tables showing distribution by grades		
11. Tables showing comparable data for other years		
12. Tables showing increase or decrease		
13. Supporting and explanatory material		
14. Summary		
15. Amount of expense for current year		
D. AUXILIARY AGENCIES:		
1. Appropriations for transportation		
2. Appropriations for lunchroom		
3. Tables showing detailed analysis		
4. Tables showing distribution by buildings		
5. Supporting and explanatory material		
6. Summary		
7. Amount of expense for current year		
E. COORDINATE ACTIVITIES:		
1. Appropriations for attendance department		
2. Appropriations for health standards		
3. Table showing distribution by buildings		
4. Supporting and explanatory material		
5. Amount of expense for current year		

BUDGET CONTENT CHECK LIST--Continued

F. OPERATION OF PLANT:		YES	NO
1.	Appropriations for salaries		
2.	Light, water, power, fuel		
3.	Tables showing detailed analysis		
4.	Tables showing distribution by units and buildings		
5.	Supporting and explanatory material		
6.	Amount of expense for current year		
G. MAINTENANCE OF PLANT:			
1.	Appropriation for upkeep of buildings		
2.	Appropriation for upkeep of grounds		
3.	Appropriation for upkeep of service systems		
4.	Appropriation for upkeep of instructional materials		
5.	Tables showing distribution by buildings		
6.	Supporting materials and summaries		
7.	Amount of expense for current year		
H. FIXED CHARGES:			
1.	Appropriation for rent		
2.	Appropriation for insurance		
3.	Appropriation for pensions		
4.	Tables showing distribution of cost by buildings		
5.	Summaries		
6.	Amount of expense for current year		

BUDGET CONTENT CHECK LIST--Continued

	YES	NO
I. DEBT SERVICE:		
1. Appropriation for bond retirement		
2. Appropriation for interest		
J. CAPITAL OUTLAY:		
1. Appropriation for purchase of land		
2. Appropriation for improvement of land		
3. Appropriation for new buildings		
4. Appropriation for equipment		
5. Tables showing distribution by units		
6. Summaries of needs		
K. COMPARATIVE DATA:		
1. Table showing comparative data for other years		
L. COMMENTS:		

BUDGET FORMAT CHECK LIST

	YES	NO
GENERAL:		
1. Letter of transmittal		
2. Size easily handled		
3. Typed, duplicated, or printed		
4. Bound in protective cover		
NUMBERING AND CODING:		
1. Pages numbered		
2. Cross page reference		
3. Table of contents		
4. Index		
5. Coded		
AUTHORITY:		
1. Name of the district		
2. Name of persons responsible for preparation		
DATES:		
1. Fiscal year for which budget is prepared		
2. Exact date of beginning of fiscal year		
3. Date on which budget was prepared or presented		

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